Before the Federal Communications Commission Washington, D.C. 20554

In the Matter of)	
Assessment and Collection of)) MD Docket No. 07	7-81
Regulatory Fees for Fiscal Year 2007)	

COMMENTS OF COMCAST CORPORATION

Corncast Corporation ("Comcast") submits these comments in response to the above-captioned Notice of Proposed Rulemaking. Comcast, through its various subsidiaries, is a provider of interconnected Voice over Internet Protocol ("VoIP") service. Comcast understands that the Commission is considering whether to require interconnected VoIP service providers to meet regulatory fee obligations.

It is critical that if the FCC revises its rules to include interconnected VoIP service providers it must ensure that all providers of voice service are assessed using a consistent methodology, regardless of the technology being employed. Today, more and more consumers are demanding bundled packages of interstate and intrastate telecommunications and non-telecommunications products and services, including bundles of one or more of the following services: video, broadband Internet access, all-distance local calling, and mobile phone service. These marketplace developments unequivocally support moving away from a revenues-based fee that relies on jurisdictional classifications toward a flat, subscriber-based regulatory fee. Use of a subscriber-based approach would eliminate the need for providers to apportion telecommunications revenues based on whether they are interstate or intrastate, and to distinguish between telecommunications

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Assessment and Collection of Regulatory Fees for Fiscal Year 2007, MD Docket No. 07-8 1, Notice of Proposed Rulemaking (rel. Apr. 18,2007) (FCC 07-55).

and non-telecommunications services. In addition, a subscriber-based approach would be better able to adapt to future changes in the marketplace.

Moreover, any methodology for assessing regulatory fees must be competitively and technologically neutral, and VoIP providers must not be disadvantaged in the marketplace by having to pay regulatory fees that are higher than those paid by other voice providers. Accordingly, if the Commission were to adopt a per-subscriber regulatory fee assessment as recommended by Corncast, it would have to ensure that the resulting VoIP fee is (1) no more than the amount a CMRS carrier would contribute, and (2) roughly equivalent to the amount that wireline carriers would pay if their interstate revenues were divided by their total number of subscribers.

To the extent that the Commission imposes regulatory fee obligations on VoIP providers, Comcast respectfully requests that the Commission adopt a per-subscriber fee assessment that is competitively and technologically neutral.

Respectfully submitted,

Joseph W. Waz COMCAST CORPORATION 1500 Market Street Philadelphia, PA 19102

James R. Coltharp Mary P. McManus COMCAST CORPORATION 2QUI Pennsylvania Avenue, Suite 500 Washington, DC 20006

Brian A. Rankin
Beth A. Choroser
Susan Jin-Davis
COMCAST CABLE COMMUNICATIONS, LLC
1500 Market Street
Philadelphia, PA 19102

/s/ A. Renée Callahan
Ruth Milkman
A. Renee Callahan
LAWLER, METZGER, MILKMAN & KEENEY, LLC
2001 K Street, NW, Suite 802
Washington, DC 20006
(202) 777-7700
rcallahan@lmmk.com

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